The Builder.

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WHEN Mr. Roberts read his essay on the "Dwellings of the Labouring Classes," reported in our Journal, he mentioned that the hollow tiles used in the construction of the roofs and floors of the Streatham-street Model Houses for Families were passed free of duty by the supervisor, on the ground of their being roof and floor tiles, and not intended to be used in the construction of walls. A few days after this statement had been made, an officer from the Board of Excise called on him for some explanation, and was referred to the clause in the Act 2 & 3 Vict., cap. 24, which specially exempts roof-tiles from duty; the board have, however, decided, not only that they are liable to duty as bricks, but that double duty shall be charged on account of the external dimensions, cubing to more than 150 inches, although the actual cubical contents of clay are less than 140 inches. Such a decision appears to be in direct opposition to the Act, which provides explicitly for ascertaining the cubical contents of bricks, where any doubt may arise as to the rate of duty to which they are subject, and explicitly states that it shall be decided by pressing the clay into a mould 10 inches long, 3 inches thick, and 5 inches wide; and if the clay is not more than sufficient to fill such mould, "the bricks shall be taken to be bricks not exceeding 150 cubic inches, and subject to the lower rate of duty."

The essay has since been published,* and the author has appended to it the foregoing statement with the following remarks:—"A more striking proof of the injurious effect of this impost, as well as of the present system of levying it, can scarcely be instanced. The use of a mode of construction calculated to prove generally beneficial, as securing the important advantages of rendering roofs and floors fire-proof, sound-proof, and water-proof, with a degree of lightness otherwise unobtainable, is thus likely to be impeded, and the dwellings of the lower classes deprived of the benefit which would result from the general adoption of a system calculated to add essentially to the comfort and durability, not only of the lowest, but of the highest class of buildings."

He continues:—"The duty on bricks, levied according to the letter of the Act, offers a sufficient barrier to the exercise of inventive skill, in turning to the best account a material which Providence has placed so largely at the command of the architect for the benefit of his fellow creatures; but when double imposts are levied where the law does not enact them, he cannot but sigh for the legislative adoption of free-trade principles in reference to articles of home produce and manufacture, as well as in those of foreign growth and produce."

A committee of the "Metropolitan Sanitary Association," appointed to inquire into the condition of the houses of the poor, the causes of that condition, and to suggest a remedy, have reported—

"First—That the Building Acts passed since 1774 have had the effect of injuriously limiting the size of the houses, and have consequently been a chief cause of the confined and miserable dwellings of the humbler classes in the metropolis.

Secondly—That the health of the people is greatly dependent on an ample supply of light and air, and that the window tax has had a tendency to diminish that supply, and to cause the erection of badly lighted and imperfectly ventilated houses.

Thirdly—That the brick and timber duties have caused the dwellings of the poor to be constructed of bad materials, the tax payable on bricks having compelled the makers to bring into use those which would otherwise have been thrown aside as worthless, and the duty on timber having favoured the use of that kind most subject to decay.

Fourthly—That the present state of the law, with reference to the transfer of land and buildings, has encouraged the practice of land being let on building leases, instead of being sold, which, in addition to other inconveniences, has caused the erection of houses defective in construction, and therefore prejudicial to the health of the inhabitants."

This is beginning at the right end: to ask for legislative enactments to remedy evils, while the causes which produced these evils are left in operation, would be farcical.

We should be glad to see a petition against these injurious taxes from the Royal Institute of British Architects. The Liverpool Architectural Society have just now set them the example. Their petition sets forth,—

"That the duty upon bricks tends materially to retard improvements in their manufacture, operates against the sanitary measures at present engaging the attention of municipal bodies throughout the country, and is especially severe on the industrious classes of the community.

That the window-tax is unequal in its operation, and materially affects beauty of design and commodious arrangement, limiting the skilful distribution of light and air in the dwellings of all classes.

That by the imposition of these duties the progress of architecture in the track of civilization and refinement, in which your petitioners are deeply interested, is obstructed, while their repeal would be hailed as a great boon by all classes as conducive to the best interests of the kingdom."

It appears that the amount of duty collected upon bricks during the year 1849 is shown to have been 448,826*l.* 19*s.* 3½*d.*, of which 422,812*l.* 18*s.* 8½*d.* is for the country, and 26,014*l.* 0*s.* 7*d.* for London.

For this comparatively small sum the poor are badly lodged, the community are taxed to double that amount, industry is checked, and architecture injured. The recent vote of the House of Commons against the duty on timber for shipbuilding, as well as the discussion on Mr. Hume's motion, shows a disposition to give industry fair play, and we do most sincerely hope that the Chancellor of the Exchequer will speedily give evidence that he, too, feels properly the importance of such a course.

The brick duties and the window duties must be abolished before any great real advance will be made in sanitary improvement.

Good health, good order, morality, love of the beautiful and the delight it gives, would all be furthered by this step. The window tax and the brick duty conspire against the happiness and progress of society, and help to fill our hospitals and prisons. Away with them, at once and for ever!

"There's a cry from kennel streets,
Where the poisoned air completes
Social ill and moral blight;
If ye would not fill our gaols
Out of crimes which such entails,
'Shut not out the Light.'

Light belongs to man and woman,
God hath made the blessing common,
So to cheer the heart and sight;
Yet a cry from roof to basement,
Comes from many a darkened casement,
'Shut not out the Light.'"

Measures of real importance for the improvement and adornment of the metropolis proceed but slowly. There has been more talk than work; advantage has not been taken of the tide in favour of improvement, and if its friends now relax their efforts, it will turn, and their object will be deferred. "Custom soon melts off the wings which Novelty alone lent to Benevolence."

The formation of new streets in the City goes on slowly and badly. One of several correspondents on the subject says,—"Your recent remarks on the state of the new Houses of Parliament would apply to the City improvements. I was perfectly astonished the other day when in the City, to witness such a picture of idleness; no wonder that the building trade languishes when we see Improvement Committees, as they are called, beginning their work at the middle instead of at the end of the street. No builders in their senses would speculate on such ground as is now offered to be let, without a proper approach to their houses."

The proposal to throw open St. Paul's, ably brought forward, on our suggestion, by Mr. Barber, has been received everywhere with favour. The Aldermen, the Members for the City, and the Sheriffs, will form part of the deputation to the Dean and Chapter.

St. Paul's needs opening in more ways than one. The Chapter may get rid of other *railing* besides that on the outside by abandoning the "two-pence," and re-arranging the scale of fees for visiting the upper parts of this mighty structure. The letters sent to us on this subject are numerous. We will adopt one of them:—

Some time back (says our correspondent) you gave insertion to a communication on the subject of the charge which is at present made for admission to our great cathedral. The obnoxious impost has been condemned by nearly the whole of the metropolitan press, but the dean and chapter have as yet been proof against all remonstrance. The charge in question, it is true, is only twopence, but the smallness of the amount renders the tax still more ridiculous and unnecessary. The cathedral is *essentially* a public edifice, and as such should, like the British Museum, the National Gallery, and the like public exhibitions, be open to the public at large gratuitously. It is notorious that the beautiful cathedrals on the continent are open to the public generally, free of charge, and why should not the same privilege be enjoyed in this country? What must a foreigner think, on presenting himself at St. Paul's Cathedral, to be told that he cannot enter its portals without being subjected to an exaction of twopence? Surely, Sir, it is a standing disgrace to liberal England to tolerate such an exaction! As, therefore, there will be an enormous influx of foreigners from nearly all parts of the habitable globe, in the year '51, to attend the great exhibition of the works of industry, it is to be hoped that the odious impost in review will be entirely abolished. Let it not be said, on their return to their native places, that they were not permitted to enter the sacred and stupendous structure in the heart of the city of London, without first putting their hands in their pockets, and paying the sum of twopence. And then the charge for viewing the various parts of the building is unquestionably most exorbitant. How many poor people from the rural districts of the provinces there are whose means will not enable them to pay 4*s.* 6*d.*! I hope you will again lend your aid in extinguishing such obnoxious exactions.

* "The Dwellings of the Labouring Classes, their Arrangement and Construction; illustrated by a reference to the Model Houses of 'the Society for Improving the Condition of the Labouring Classes,' and other Buildings recently erected." With Plans and Elevations. Published at 31, Exeter Hall, Strand.

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